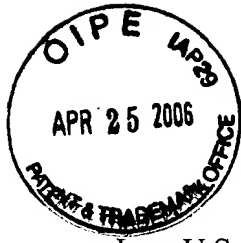


04-26-06

[Handwritten signature and symbol]



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
(Attorney Docket No. 005222.00151)

In re U.S. Patent Application of Zorba, et. al.)	
)	
Application No. 09/868,698)	
)	Examiner: Tran, Mai T
Filed: January 14, 2002)	
)	Group Art Unit: 2129
For: A SIMULATION ENABLED)	
ACCOUNTING TUTORIAL SYSTEM)	
)	
)	
)	

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Office Action mailed December 29, 2005. The Examiner set a three-month period for response, thus making this response due on or before March 29, 2005. Applicant is requesting a one-month extension. The Office is authorized to charge any fees to Deposit Account No. 19-0733.

Please amend this application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 4 of this paper.

Remarks/Arguments begin on page 7 of this paper.